IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Inventor: Migimatsu Application No.: 10/047,374

Filed: January 14, 2002

Title: SYSTEM AND METHOD FOR

TRANSMITTING VOICE MESSAGES THROUGH THE

INTERNET

Confirmation No: 7420 Group Art Unit: 2616 Examiner: Raj K. Jain

RESPONSE UNDER 37 C.F.R. § 1.111

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

This response is in reply to the Office Action mailed September 26, 2007. A petition for a three month extension of time and the appropriate fee is included herein. Also included with this filing is a declaration under 37 C.F.R. §1.131. A fee for additional claims is included with this filing.

Please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 8 of this paper